



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF SHEBOYGAN WATER UTILITY

Principal Office: 72 PARK AVE
SHEBOYGAN, WI 53081

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DEBRA L NIELSON of
(Person responsible for accounts)

_____, CITY OF SHEBOYGAN WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/27/2003
(Date)

ACCOUNTS MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF SHEBOYGAN WATER UTILITY

Utility Address: 72 PARK AVE
SHEBOYGAN, WI 53081

When was utility organized? 7/15/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOE TRUEBLOOD

Title: SUPERINTENDENT

Office Address:

72 PARK AVENUE
SHEBOYGAN, WI 53081

Telephone: (920) 459 - 3800 EXT 3805

Fax Number: (920) 459 - 4325

E-mail Address: jtrueblood@yahoo.com

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR. GERALD R VAN DE KREEKE, CPA

Title: PRESIDENT

Office Address:

1530 S 12TH ST
SHEBOYGAN, WI 53081

Telephone: (920) 458 - 4351

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. JOHN A KNEPEL, CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH ST SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** jknepel@virchowkrause.com**Date of most recent audit report:** 3/18/2002**Period covered by most recent audit:** 01/01/00-12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR JOE TRUEBLOOD**Title:** SUPERINTENDENT**Office Address:**72 PARK AVE
SHEBOYGAN, WI 53081**Telephone:** (920) 459 - 3800 EXT 3805**Fax Number:** (920) 459 - 4325**E-mail Address:** jtrueblood@yahoo.com

Name of utility commission/committee: Sheboygan Board of Water Commisioners

Names of members of utility commission/committee:

MR ALLAN J HENDRICKSON, ENG, MEMBER

MR MICHAEL J SCHROEDER, SECRETARY

MR GERALD R VAN DE KREEKE, CPA, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,285,904	4,399,489	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,533,249	2,906,972	2
Depreciation Expense (403)	506,171	512,785	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	698,473	653,196	5
Total Operating Expenses	3,737,893	4,072,953	
Net Operating Income	548,011	326,536	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	548,011	326,536	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	79,654	158,982	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	79,654	158,982	
Total Income	627,665	485,518	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	627,665	485,518	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	104,865	114,036	14
Amortization of Debt Discount and Expense (428)	901	901	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	105,766	114,937	
Net Income	521,899	370,581	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,279,870	16,904,900	20
Balance Transferred from Income (433)	521,899	370,581	21
Miscellaneous Credits to Surplus (434)	17,806	4,389	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	17,819,575	17,279,870	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTED FUNDS AND WATERMAIN ASSESSMENTS DUE	79,654	5
Total (Acct. 419):	79,654	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
AMOUNT EXPENSED IN 2001 FOR ANTICIPATED PMT IN 2002 NOT PAID	17,806	9
Total (Acct. 434):	17,806	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,285,904	0	0	0	4,285,904	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	208				208	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,285,696	0	0	0	4,285,696	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,064,172	7,440	1,071,612	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	101,083	826	101,909	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	8,266	(8,266)	0	18
All other accounts			0	19
Total Payroll	1,173,521	0	1,173,521	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	30,327,987	29,287,707	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,015,876	7,496,457	2
Net Utility Plant	22,312,111	21,791,250	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	22,312,111	21,791,250	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,309,104	1,649,133	8
Special Funds (125-128)	1,159,350	1,213,346	9
Total Other Property and Investments	2,468,454	2,862,479	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	550	550	12
Temporary Cash Investments (136)	1,057,623	1,118,192	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	612,023	609,848	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	191,357	197,895	18
Materials and Supplies (151-163)	152,003	113,264	19
Prepayments (165)	17,336	32,439	20
Interest and Dividends Receivable (171)	12,194	30,088	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	2,043,086	2,102,276	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,024	7,927	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	7,024	7,927	
Total Assets and Other Debits	26,830,675	26,763,932	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,640,701	1,640,701	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	17,819,575	17,279,870	28
Total Proprietary Capital	19,460,276	18,920,571	
LONG-TERM DEBT			
Bonds (221-222)	1,325,000	1,475,000	29
Advances from Municipality (223)	22,846	22,846	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,347,846	1,497,846	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	124,922	477,826	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	607,577	583,062	36
Interest Accrued (237)	20,346	22,594	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)	5,712	5,932	41
Total Current and Accrued Liabilities	758,557	1,089,414	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	700,244	751,993	47
Miscellaneous Operating Reserves (265)	335,545	384,525	48
Total Operating Reserves	1,035,789	1,136,518	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,228,207	4,119,583	49
Total Liabilities and Other Credits	26,830,675	26,763,932	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	29,773,550	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	554,437				7
Total Utility Plant	30,327,987	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	8,015,876	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	8,015,876	0	0	0	
Net Utility Plant	22,312,111	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	7,496,457				7,496,457	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	506,171				506,171	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	47,105				47,105	6
Accruals charged other						7
accounts (specify):						8
Vehicle and Equipment Expense	25,554				25,554	9
Salvage	725				725	10
Other credits (specify):						11
					0	12
Total credits	579,555	0	0	0	579,555	13
Debits during year						14
Book cost of plant retired	51,051				51,051	15
Cost of removal	762				762	16
Other debits (specify):						17
Cost hydt removals charged to exp	8,323				8,323	18
Total debits	60,136	0	0	0	60,136	19
Balance End of Year	8,015,876	0	0	0	8,015,876	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	152,003	113,264	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>152,003</u>	<u>113,264</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1,205,000 issue 11-15-90	901	181	7,024	1
Total			7,024	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,640,701	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,640,701</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1989 Water Utility Revenue Bonds	10/15/1989	10/15/2009	9.25%	625,000	1
1990 Water Utility Revenue Bonds	11/15/1990	11/15/2010	6.77%	700,000	2
Total Bonds (Account 221):				1,325,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,325,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Water main to UW Sheboygan	11/15/1963	00/00/0000	0.00%	22,846	1
Total for Account 223				22,846	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	583,062	1
Accruals:		
Charged water department expense	698,475	2
Charged electric department expense		3
Charged sewer department expense	12,181	4
Other (explain):		
NONE		5
Total Accruals and other credits	710,656	
Taxes paid during year:		
County, state and local taxes	589,708	6
Social Security taxes	92,487	7
PSC Remainder Assessment	3,946	8
Other (explain):		
NONE		9
Total payments and other debits	686,141	
Balance end of year	607,577	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1989 WATER UTILITY REVENUE BONDS \$700,000	8,369	50,248	51,388	7,229	1
1990 WATER UTILITY REVENUE BONDS \$775,000	14,225	54,617	55,725	13,117	2
Subtotal	22,594	104,865	107,113	20,346	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
None	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	5
Subtotal	0	0	0	0	
Total	22,594	104,865	107,113	20,346	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,119,583	0	0	0	0	4,119,583	1
Add credits during year:							
For Services						0	2
For Mains	108,624					108,624	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,228,207	0	0	0	0	4,228,207	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
APPROPRIATED	1,309,104	2
Total (Acct. 124):	1,309,104	
Sinking Funds (125):		
BOND REDEMPTION FUND	309,106	3
Total (Acct. 125):	309,106	
Depreciation Fund (126):		
DEPRECIATION FUND FOR BOND REDEMPTION	150,000	4
Total (Acct. 126):	150,000	
Other Special Funds (128):		
EMPLOYEE INVESTMENT IN ICMA AND WI DEFERRED COMPENSATION	700,244	5
Total (Acct. 128):	700,244	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	612,023	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	612,023	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
WATERMAIN ASSESSMENTS, CHARGES ASSOCIATED WITH BILLING SEWER HANDLIN	191,357	16
Total (Acct. 145):	191,357	
Prepayments (165):		
PREPAID INSURANCE, AND POSTAGE	17,336	17
Total (Acct. 165):	17,336	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	29,448,667	0	0	0	29,448,667	1
Materials and Supplies	132,633	0	0	0	132,633	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	7,756,166	0	0	0	7,756,166	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,173,895	0	0	0	4,173,895	6
Other (specify):						
NONE					0	7
Average Net Rate Base	17,651,239	0	0	0	17,651,239	
Net Operating Income	548,011	0	0	0	548,011	8
Net Operating Income as a percent of						
Average Net Rate Base	3.10%	N/A	N/A	N/A	3.10%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,640,701	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,549,722	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	19,190,423	
Net Income		
Net Income	521,899	5
Percent Return on Proprietary Capital	2.72%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

None

3. Extensions of service.

328' of 12" main in Eisner Ave and Huberts Cr
231' of 8" main in Eisner Ave and Huberts Cr

All other water main work was replacement of existing main in 2002

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Account 434 Miscellaneous credits to surplus - 17,806 is due to amounts expensed in 2001 for anticipated payment in 2002. This amount was not paid in 2002 and will not be paid in future years.

Income Statement Account Details (Page F-02)

Account 434 Miscellaneous credits to surplus due to amounts expensed in 2001 for anticipated payment in 2002. This amount was not paid, therefore, credit back to unappropriated earned surplus.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

Other debits - Cost of hydrant removals in 2002 was more than 10% of the hydrant retirements in 2002 - Utility charged this difference of 8,323 to depreciation expense.

Taxes Accrued (Acct. 236) (Page F-16)

Please note that 2001 property tax equivalent reported on page W-07 in 2001 report was 583,062 the amount paid in property tax on page F-16 in 2002 report is 589,708. The difference of 6,646 is because the property tax equivalent in 2001 did not include construction in progress - this error was corrected and paid to municipality in September, 2002.

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,214,444	1
Total Sales of Water	4,214,444	
Other Operating Revenues		
Forfeited Discounts (470)	20,906	2
Miscellaneous Service Revenues (471)	9,635	3
Rents from Water Property (472)	13,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	27,419	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	71,460	
Total Operating Revenues	4,285,904	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	5,833	8
Pumping Expenses (620-633)	518,180	9
Water Treatment Expenses (640-652)	600,722	10
Transmission and Distribution Expenses (660-678)	587,680	11
Customer Accounts Expenses (901-905)	111,465	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	709,369	14
Total Operation and Maintenance Expenses	2,533,249	
Other Operating Expenses		
Depreciation Expense (403)	506,171	15
Amortization Expense (404-407)	0	16
Taxes (408)	698,473	17
Total Other Operating Expenses	1,204,644	
Total Operating Expenses	3,737,893	
NET OPERATING INCOME	548,011	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	1	72	63	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	72	63	
Metered Sales to General Customers (461)				
Residential	16,939	1,048,263	1,294,040	4
Commercial	1,535	411,581	381,632	5
Industrial	261	2,456,946	1,515,253	6
Total Metered Sales to General Customers (461)	18,735	3,916,790	3,190,925	
Private Fire Protection Service (462)	240		37,757	7
Public Fire Protection Service (463)	3		458,873	8
Other Sales to Public Authorities (464)	136	74,275	66,256	9
Sales to Irrigation Customers (465)	7	6,000	15,475	10
Sales for Resale (466)	2	924,031	445,095	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	19,124	4,921,168	4,214,444	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
KOHLER	TAYLOR DR & ERIE AVE	432,682	198,169	1
SHEBOYGAN FALLS	TAYLOR DR & HWY 28	491,349	246,926	2
Total		924,031	445,095	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	413,004	1
Wholesale fire protection billed	45,389	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	480	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	458,873	
Forfeited Discounts (470):		
Customer late payment charges	20,906	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	20,906	
Miscellaneous Service Revenues (471):		
METERS, TAPS, HEIM VALVE INSTALL, VALVE & MAIN REPAIRS, SERVICE REPAIRS	9,635	7
Total Miscellaneous Service Revenues (471)	9,635	
Rents from Water Property (472):		
RENTAL INCOME FROM RENTAL OF GEORGIA AVE FOR CELLULAR PHONE TOWER	13,500	8
Total Rents from Water Property (472)	13,500	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	27,419	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	27,419	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	748	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	348	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	4,737	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	5,833	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	15,232	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	307	16
Fuel or Power Purchased for Pumping (623)	315,772	17
Pumping Labor and Expenses (624)	117,906	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	22,515	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	8,731	22
Maintenance of Structures and Improvements (631)	13,594	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	24,123	25
Total Pumping Expenses	518,180	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	19,474	26
Chemicals (641)	128,536	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	278,066	28
Miscellaneous Expenses (643)	61,235	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	1,373	31
Maintenance of Structures and Improvements (651)	57,933	32
Maintenance of Water Treatment Equipment (652)	54,105	33
Total Water Treatment Expenses	600,722	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	28,462	34
Storage Facilities Expenses (661)	16,518	35
Transmission and Distribution Lines Expenses (662)	28,548	36
Meter Expenses (663)	43,984	37
Customer Installations Expenses (664)	52,735	38
Miscellaneous Expenses (665)	130,905	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	30,817	41
Maintenance of Structures and Improvements (671)	3,551	42
Maintenance of Distribution Reservoirs and Standpipes (672)	15,840	43
Maintenance of Transmission and Distribution Mains (673)	160,128	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	7,569	46
Maintenance of Meters (676)	29,510	47
Maintenance of Hydrants (677)	39,113	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	587,680	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	18,563	50
Meter Reading Labor (902)	28,915	51
Customer Records and Collection Expenses (903)	63,779	52
Uncollectible Accounts (904)	208	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	111,465	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	140,375	56
Office Supplies and Expenses (921)	28,533	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	6,863	59
Property Insurance (924)	25,515	60
Injuries and Damages (925)	58,186	61
Employee Pensions and Benefits (926)	399,532	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	36,965	65
Rents (931)	0	66
Maintenance of General Plant (932)	13,400	67
Total Administrative and General Expenses	709,369	
Total Operation and Maintenance Expenses	2,533,249	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		607,577	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF EXPENSE IS CHARGED TO SEWER UTILITY	12,181	2
Net property tax equivalent		595,396	
Social Security		92,486	3
PSC Remainder Assessment		3,946	4
Other (specify): PROPERTY TAX	UNDER PAYMENT OF 2001 PROPERTY TAX EQUIVALENT	6,645	5
Total tax expense		698,473	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218900				3
County tax rate	mills		6.906702				4
Local tax rate	mills		10.130259				5
School tax rate	mills		12.419583				6
Voc. school tax rate	mills		1.812151				7
Other tax rate - Local	mills		0.422929				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.910524				10
Less: state credit	mills		1.837428				11
Net tax rate	mills		30.073096				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.130259				14
Combined School Tax Rate	mills		14.231734				15
Other Tax Rate - Local	mills		0.422929				16
Total Local & School Tax	mills		24.784922				17
Total Tax Rate	mills		31.910524				18
Ratio of Local and School Tax to Total	dec.		0.776701				19
Total tax net of state credit	mills		30.073096				20
Net Local and School Tax Rate	mills		23.357791				21
Utility Plant, Jan. 1	\$	29,287,707	29,287,707				22
Materials & Supplies	\$	113,264	113,264				23
Subtotal	\$	29,400,971	29,400,971				24
Less: Plant Outside Limits	\$	931,036	931,036				25
Taxable Assets	\$	28,469,935	28,469,935				26
Assessment Ratio	dec.		0.913657				27
Assessed Value	\$	26,011,755	26,011,755				28
Net Local & School Rate	mills		23.357791				29
Tax Equiv. Computed for Current Year	\$	607,577	607,577				30
Tax Equivalent per 1994 PSC Report	\$	560,533					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	607,577					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	656,259		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	656,259	0	
PUMPING PLANT			
Land and Land Rights (320)	2,475		12
Structures and Improvements (321)	339,709		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	115,102	0	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,480,418	61,747	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	654,436		20
Total Pumping Plant	2,592,140	61,747	
WATER TREATMENT PLANT			
Land and Land Rights (330)	13,330		21
Structures and Improvements (331)	1,672,360	38,069	22
Water Treatment Equipment (332)	2,120,724	39,881	23
Total Water Treatment Plant	3,806,414	77,950	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	32,176		24
Structures and Improvements (341)	756,980		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			656,259	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	656,259	
PUMPING PLANT				
Land and Land Rights (320)			2,475	12
Structures and Improvements (321)			339,709	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			115,102	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,542,165	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			654,436	20
Total Pumping Plant	0	0	2,653,887	
WATER TREATMENT PLANT				
Land and Land Rights (330)			13,330	21
Structures and Improvements (331)			1,710,429	22
Water Treatment Equipment (332)			2,160,605	23
Total Water Treatment Plant	0	0	3,884,364	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			32,176	24
Structures and Improvements (341)			756,980	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	999,789		26
Transmission and Distribution Mains (343)	15,370,158	294,133	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,793,496	84,582	30
Hydrants (348)	1,429,957	45,820	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	20,382,556	424,535	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	500,310		34
Office Furniture and Equipment (391)	31,979	419	35
Computer Equipment (391.1)	219,481	62,961	36
Transportation Equipment (392)	194,267	32,437	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	188,911	1,198	39
Laboratory Equipment (395)	25,400		40
Power Operated Equipment (396)	283,057		41
Communication Equipment (397)	64,887	1,037	42
SCADA Equipment (397.1)	178,123	38,533	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,686,415	136,585	
Total utility plant in service directly assignable	29,123,784	700,817	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	29,123,784	700,817	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			999,789	26
Transmission and Distribution Mains (343)	14,670		15,649,621	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	28,207		1,849,871	30
Hydrants (348)	8,174		1,467,603	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	51,051	0	20,756,040	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			500,310	34
Office Furniture and Equipment (391)			32,398	35
Computer Equipment (391.1)			282,442	36
Transportation Equipment (392)			226,704	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			190,109	39
Laboratory Equipment (395)			25,400	40
Power Operated Equipment (396)			283,057	41
Communication Equipment (397)			65,924	42
SCADA Equipment (397.1)			216,656	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	1,823,000	
Total utility plant in service directly assignable	51,051	0	29,773,550	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	51,051	0	29,773,550	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	304,462	2.00%	12,825	3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	304,462		12,825	
PUMPING PLANT				
Structures and Improvements (321)	138,664	2.43%	7,849	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	48,616	3.45%	3,971	10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	501,854	3.33%	50,326	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	242,372	3.33%	21,793	15
Total Pumping Plant	931,506		83,939	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,020,177	2.50%	42,285	16
Water Treatment Equipment (332)	664,250	3.24%	69,357	17
Total Water Treatment Plant	1,684,427		111,642	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	195,378	2.22%	16,805	18
Distribution Reservoirs and Standpipes (342)	429,011	1.82%	18,196	19
Transmission and Distribution Mains (343)	2,147,909	0.93%	144,242	20
Fire Mains (344)	0	0.00%		21
Services (345)	0	0.00%		22
Meters (346)	698,970	5.00%	91,084	23
Hydrants (348)	275,395	1.57%	22,746	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	3,746,663		293,073	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					317,287	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	317,287	
321					146,513	8
322					0	9
323					52,587	10
324					0	11
325					552,180	12
326					0	13
327					0	14
328					264,165	15
	0	0	0	0	1,015,445	
331					1,062,462	16
332					733,607	17
	0	0	0	0	1,796,069	
341					212,183	18
342					447,207	19
343	14,670				2,277,481	20
344					0	21
345					0	22
346	28,207		621		762,468	23
348	8,174	762	104		289,309	24
349					0	25
	51,051	762	725	0	3,988,648	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	143,743	2.27%	11,159	26
Office Furniture and Equipment (391)	23,378	5.88%	1,908	27
Computer Equipment (391.1)	173,101	25.00%	23,718	28
Transportation Equipment (392)	155,627	10.56%	9,400	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	130,344	6.25%	11,844	31
Laboratory Equipment (395)	13,007	5.88%	1,493	32
Power Operated Equipment (396)	85,548	6.07%	16,154	33
Communication Equipment (397)	64,886	9.09%	1,037	34
SCADA Equipment (397.1)	39,765	9.00%	17,765	35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	829,399		94,478	
Total accum. prov. directly assignable	7,496,457		595,957	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 7,496,457		 595,957	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					154,902	26
391					25,286	27
391.1					196,819	28
392					165,027	29
393					0	30
394					142,188	31
395					14,500	32
396					101,702	33
397					65,923	34
397.1				(25,450)	32,080	35
398					0	36
399					0	37
	0	0	0	(25,450)	898,427	
	51,051	762	725	(25,450)	8,015,876	
					0	38
	51,051	762	725	(25,450)	8,015,876	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		438,630		438,630	1
February		378,139		378,139	2
March		405,156		405,156	3
April		421,377		421,377	4
May		451,740		451,740	5
June		460,593		460,593	6
July		536,129		536,129	7
August		551,554		551,554	8
September		498,169		498,169	9
October		508,739		508,739	10
November		427,623		427,623	11
December		383,932		383,932	12
Total annual pumpage	0	5,461,781	0	5,461,781	
Less: Water sold				4,921,168	13
Volume pumped but not sold				540,613	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				80,183	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				80,183	19
Volume pumped but unaccounted for				460,430	20
Percent of water lost				8%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				23,107	23
Date of maximum: 8/1/2002					24
Cause of maximum:					25
Summer Demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,538	26
Date of minimum: 11/29/2002					27
Total KWH used for pumping for the year				6,628,302	28
If water is purchased: Vendor Name: None					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	2,100	30	36	1
LAKE MICHIGAN	2	5,000	46	30	2
LAKE MICHIGAN	3	1,800	25	20	3

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	EIGHT EMERGENCY GENERATOR			FIVE 1
Location	72A PARK AVE LOW LIFT	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT	2
Purpose	P	S	P	3
Destination	T	D	D	4
Pump Manufacturer	PEERLESS	NOT AVAILABLE	ALLIS CHALMERS	5
Year Installed	1991	1971	1972	6
Type	CENTRIFUGAL	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	13,200	2,080	10,000	8
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	KOHLER	IDEAL	9
Year Installed	1991	1971	1972	10
Type	ELECTRIC	NATURAL GAS	ELECTRIC	11
Horsepower	200	290	700	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	FIVE GEORGIA	FOUR	FOUR GEORGIA	14
Location	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	15
Purpose	B	S	B	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	ALLIS CHALMERS	PEERLESS	18
Year Installed	2002	1990	2000	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,600	10,069	2,600	21
Pump Motor or Standby Engine Mfr	SIEMENS	CATERPILLAR	GM	22
Year Installed	2002	1990	2000	23
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	24
Horsepower	100	700	100	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NINE	ONE	ONE EE	1
Location	72A PARK AVE LOW LIFT	72A PARK AVE HIGH LIFT	4200 COUNTY RD OK	2
Purpose	P	P	B	3
Destination	T	D	D	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	DEMING	5
Year Installed	1959	1990	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	9,000	10,069	350	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U S MOTOR	CRANE	9
Year Installed	1959	1990	1999	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	700	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	ONE GEO	ONE WILGUS	SEVEN	14
Location	2935 GEORGIA AVE	WILGUS & TAYLOR	72A PARK AVE LOW LIFT	15
Purpose	B	B	S	16
Destination	D	D	T	17
Pump Manufacturer	ALLIS CHALMERS	SIEMANS ALLIS	DE LAVAL	18
Year Installed	1971	1986	1931	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,040	250	8,400	21
Pump Motor or Standby Engine Mfr	U S ELECTRIC	SIEMANS ALLIS	CUMMINS	22
Year Installed	1971	1986	1991	23
Type	ELECTRIC	ELECTRIC	NATURAL GAS	24
Horsepower	30	7	200	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SIX	TEN	THREE	1
Location	72A PARK AVE LOW LIFT	2A PARK AVE WASH PUMP	72A PARK AVE LOW LIFT	2
Purpose	P	P	P	3
Destination	T	T	D	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	DE LAVAL	5
Year Installed	1973	1959	1951	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	6,500	5,200	6,800	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	ALLIS CHALMERS	ELECTRIC MACHINERY	9
Year Installed	1973	1959	1951	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	100	350	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	THREE GAS	THREE GEORGIA	THREE WILGUS	14
Location	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	WILGUS AND TAYLOR	15
Purpose	S	B	B	16
Destination	D	D	D	17
Pump Manufacturer	DE LAVAL	ALLIS CHALMERS	SIEMANS ALLIS	18
Year Installed	1951	1971	1986	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	6,800	1,040	1,500	21
Pump Motor or Standby Engine Mfr	CATERPILLAR	U S ELECTRIC	SIEMANS ALLIS	22
Year Installed	1990	1971	1986	23
Type	NATURAL GAS	ELECTRIC	ELECTRIC	24
Horsepower	400	30	60	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	TWO	TWO GEO	TWO WILGUS ELECTRIC	1
Location	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	WILGUS & TAYLOR	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	ALLIS CHALMERS	SIEMANS ALLIS	5
Year Installed	1937	1971	1986	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	6,380	1,040	450	8
Pump Motor or Standby Engine Mfr	ELECTRIC MACHINERY	U S ELECTRIC	SIEMANS ALLIS	9
Year Installed	1937	1971	1989	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	350	30	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	TWO WILGUS GAS			14
Location	WILGUS & TAYLOR			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	SIEMANS ALLIS			18
Year Installed	1986			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	450			21
Pump Motor or Standby Engine Mfr	TELDYNE			22
Year Installed	1986			23
Type	NATURAL GAS			24
Horsepower	30			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GEORGIA AVE STANDPIPE	EE TOWER	PAINE AVE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	4
				5
Year constructed	1959	1989	1972	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	200	132	132	10
Total capacity in gallons (actual)	2,000,000	500,000	100,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	CENTRAL FACILITIES			17
Filters, type (gravity, pressure, other, none)		GRAVITY		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		34.0000		20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		Y		24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TAYLOR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1933		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	200		10
Total capacity in gallons (actual)	4,000,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15
			16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	34.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.625	92	0	0	0	92	1
M	D	0.750	214	0	0	0	214	2
M	D	1.000	682	0	0	0	682	3
M	D	1.250	683	0	0	0	683	4
M	D	1.500	679	0	0	0	679	5
M	D	3.000	187	0	0	0	187	6
M	D	4.000	30,892	0	0	0	30,892	7
M	D	6.000	496,581	53	1,574	0	495,060	8
M	D	8.000	174,472	231	21	0	174,682	9
M	D	10.000	45,134	6	2,500	0	42,640	10
M	D	12.000	207,855	1,096	238	0	208,713	11
M	D	14.000	5,567	0	0	0	5,567	12
M	D	16.000	56,643	117	39	0	56,721	13
M	D	18.000	3,247	0	0	0	3,247	14
A	T	20.000	3,511	11	0	0	3,522	15
M	D	20.000	10,907	0	0	0	10,907	16
M	D	24.000	2,596	991	0	0	3,587	17
M	T	24.000	17,904	0	0	0	17,904	18
M	D	30.000	9,772	0	0	0	9,772	19
M	T	30.000	7,475	0	0	0	7,475	20
M	T	36.000	663	0	0	0	663	21
Total Within Municipality			1,075,756	2,505	4,372	0	1,073,889	
M	D	6.000	210	0	0	0	210	22
M	D	8.000	6,001	0	0	0	6,001	23
M	D	12.000	8,300	0	0	0	8,300	24
M	D	16.000	4,353	0	0	0	4,353	25
Total Outside of Municipality			18,864	0	0	0	18,864	
Total Utility			1,094,620	2,505	4,372	0	1,092,753	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	392	0	46	0	346	30	1
0.750	18,780	432	143	0	19,069	779	2
1.000	310	4	6	0	308	29	3
1.500	247	1	2	0	246	29	4
2.000	259	30	28	0	261	78	5
3.000	43	13	1	0	55	13	6
4.000	25	15	2	0	38	20	7
6.000	8	7	2	0	13	13	8
10.000	2	0	0	0	2	2	9
Total:	20,066	502	230	0	20,338	993	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	52	16	1	2	0	275	346	1
0.750	16,838	938	71	14	0	1,208	19,069	2
1.000	40	180	25	16	0	47	308	3
1.500	9	158	17	25	0	37	246	4
2.000	0	132	41	40	0	48	261	5
3.000	0	19	10	8	0	18	55	6
4.000	0	3	16	3	0	16	38	7
6.000	0	0	7	0	1	5	13	8
10.000	0	0	0	0	2	0	2	9
Total:	16,939	1,446	188	108	3	1,654	20,338	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	32				32	1
Within Municipality	1,887	29	30		1,886	2
Total Fire Hydrants	1,919	29	30	0	1,918	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 1,200

Number of distribution system valves end of year: 3,127

Number of distribution valves operated during year: 200

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 633 - Increase due to switchgear repairs and other repairs to #5 pump and also repairs to #8 and #9 pumps.

Account 643 - Increase due to miscellaneous repairs made in filter plant and vacation and sick leave accruals expensed here and should have been expensed elsewhere (this is being corrected in 2003).

Account 651 - Decrease due to asbestos removal in 2001 this was not done in 2002.

Account 652 - Decrease due to renovation of filter beds in 2001 not done in 2002.

Account 662 - Decrease due to vacation and sick leave accruals being shifted to account 665 and should not have been (this is being corrected in 2003).

Account 664 - Increase due to more service taps being made in 2002, more large taps made for commercial buildings.

Account 665 - Increase due to vacation and sick leave accruals being shifted to account 665 and should not have been (this is being corrected in 2003).

Account 673 - Increase due to more expense involved with repairs to large water main valves to improve them and repair the ones that were not working.

Account 903 - Decrease due to re-structuring of office staff and elimination of one position.

Account 677 - Increase due to increased cost to maintain hydrants due to program to upgrade older hydrants.

Account 930 - Increase due to vacation and sick leave accruals being expensed here and should have been expensed elsewhere (being corrected in 2003). Also annual support fee for software was expensed here and should have gone to account 903 - will make sure this is not the case in 2003.

Taxes (Acct. 408 - Water) (Page W-06)

Underpayment of taxes amount 6,645 is because construction work in progress was not included in the 2001 property tax equivalent computation - this amount was paid to the municipality in September 2002.

Property Tax Equivalent (Water) (Page W-07)

Other tax rate - local is for recreation

Accumulated Provision for Depreciation - Water (Page W-10)

Account 397.1 depreciation adjustment due to 25% rate used in 2000 and 2001, we should be using a 9% depreciation rate - this adjustment is to correct the inflated depreciation for 2000 and 2001.

Water Mains (Page W-17)

All watermains installed in 2002 were financed with existing water utility funds, which are reimbursed through watermain assessments, watermains are assessed at \$20.00 per linear foot on each side of the street of whole frontage on each lot.

Water Services (Page W-18)

Water services are owned by the property owner in the City of Sheboygan.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

From KAB 11/03/03:

Here's another update from Sheboygan. The EOY meter summary was incorrect. The utility said:

Classification of meters

In 2002 annual report, sewer deduct meters, sewer only meters and some in stock meters were showing on computer generated report as meters in service and should not have been. Please see correct numbers for 2002 Annual report in email attachment.

Meters tested during the year -

3/4" 779 were tested however, 500 more meters were brought into our shop and tested early in 2003. These 500 were not tested in 2002 due to large meter testing program put in place in 2002. Also, we have been testing meters every 9 years instead of 10 years as required.

1 1/2" meters - With getting the 4" and larger meter testing program in place in 2002, we did not have the resources to test the 1 1/2" meters- this program has been put into place and is now in progress in March, 2003.

3" meters - With getting the 4" and larger meter testing program in place in 2002, we did not have the resources to test the 3" meters- this program will take place in late spring and early fall of 2003.

We have become complaint with 4", 6" and 10" meter testing in 2002.

Hydrants and Distribution System Valves (Page W-20)

The Utility's construction maintenance crew spent a major portion of time on exercising valves on our 5-year large valve program. This program is a plan to replace or repair problem valves 16" or larger in our system.
